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STATUTORY INSTRUMENTS

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**2020 No. 1559**

**The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020**

**PART 1**

**PROVISIONS IMPLEMENTING ARTICLE 8  
OF THE NORTHERN IRELAND PROTOCOL**

**3.—(1)** Revenue traders in Northern Ireland who immediately before IP completion day were approved and registered as—

- (a) UK registered consignees pursuant to Part 3 of the Northern Ireland Regulations;
- (b) UK registered consignors pursuant to Part 4 of the Northern Ireland Regulations;
- (c) registered commercial importers pursuant to Part 11 of the Northern Ireland Regulations;
- (d) tax representatives pursuant to Part 12 of the Northern Ireland Regulations

shall respectively be treated as NI registered consignees, NI registered consignors, NI registered commercial importers and NI tax representatives for the purposes of regulation 2.

(2) “NI registered consignee”, “NI registered consignor”, “NI registered commercial importer” and “NI tax representative” have the meanings provided for in regulation 3(1) of the Northern Ireland Regulations as modified by these Regulations.

(3) “Revenue trader” has the meaning given in section 1 of the Customs and Excise Management Act 1979(1).

**Commencement Information**

**II** Reg. 3 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

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(1) 1979 c. 2. Section 1 was amended by paragraph 1 of Schedule 8 to the Finance Act 1981 (c.35); section 11(2) of the Finance Act 1991 (c. 31); section 30(3) and Part 1 of the Finance Act 1993 (c. 34); paragraph 2 of Schedule 18 to the Finance Act 1997 (c. 16); paragraph 41 of Schedule 24 to the Finance Act 2012 (c. 14) and paragraph 11 of Schedule 28 to the Finance Act 2014 (c. 26); there are other amendments but none are relevant.

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020, Section 3.